

STATE AND LOCAL GOVERNMENT FINANCES: 1993-94
Technical Documentation

The United States Bureau of the Census conducts an Annual Survey of Government Finances as authorized by Public Law under Title 13, United States Code, Section 182. The 1994 survey, similar to other annual surveys covers the entire range of government finance activities -- revenue, expenditure, debt, and assets. These files provide a comprehensive summary of the annual survey findings for state and local government finance.

The documentation consists of the following materials:

- Abstract
- Table and file names
- Table and file descriptions
- State abbreviations
- Data file record layout
- Text file record layout
- Item code descriptions
- Sources and contacts

ABSTRACT

Current dollars. The statistics in these files are in terms of current dollar amounts. They have not been adjusted for price and wage changes occurring through the years.

Fiscal Years. Data in these files pertain to the 12-month fiscal year for each respondent government. The data for 1994 reflect individual government fiscal years that ended between July 1, 1993 and June 30, 1994.

Collection of Statistics on Governments. The initial data collection phase used two methods to obtain data: mail canvass and central collection from State sources. Mail questionnaires went directly to county, municipal, township, special district, and school district governments. The balance of the data was obtained from state governments through cooperative Census Bureau-State arrangements.

Limitation of Data. Reporting of government finances by the Bureau of the Census involves presentation of data in terms of uniform categories. Revenue items of the same kind are merged. For example, revenue amounts for a similar purpose are combined, regardless of the number of government funds involved. Use caution in attempting to draw conclusions from direct comparisons of financial amounts for individual state governments. Some local governments directly administer activities that elsewhere are undertaken by others with or without state

fiscal aid. The share of government sector financial totals, therefore, differs materially from one state to another. Financial amounts presented are statistical in nature and do not represent an accounting statement.

Statistical Reliability. The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the samples would yield somewhat different results. The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average results of all possible samples. Each table contains a column next to the estimate giving the coefficients of variation that have been computed for these estimates. The coefficient of variation is the estimated standard error expressed as a percent of the estimated total.

State government finance data are not subject to sampling; consequently, State-local aggregates shown here for individual States are more reliable (on a relative standard error basis) than the local government estimates they include. Estimates of major United States totals for local governments are subject to a computed sampling variability of less than one-half of 1 percent. State and local government totals are generally subject to sampling variability of less than 3 percent.

Efforts were made at all phases of collection, processing, and tabulation to minimize errors. However, the data are still subject to errors from estimating for missing data, errors from misreported data, errors from miscoding, and difficulties in identifying every unit that should be included in the report.

TABLE AND FILE NAMES AND DESCRIPTIONS.

Data files for State and Local Government Finance Estimates.

Item Code Detail Text File (Variable length file for database applications). This is an ASCII text file in a variable length format. When imported into an application, it will yield data and totals identical to the viewable tables. This file contains detailed finance data for all states, the District of Columbia and a United States summary by level of government. The record layout and item code descriptions for this file are below. There are no summary totals (such as total revenue) in this file for any record. The file name is fin94est.txt.

Item Code Detail Text File (Fixed length file for spreadsheet applications).

This is an ASCII text file in a fixed (rectangular) format. It consists of a 644 x 156 matrix for spreadsheet applications. The contents consist of Governments Division finance item codes in detail (644) and a state + local, state, and local area column for each state area, plus a District of Columbia and U.S. total column. This file contains detailed finance data for all states, the District of Columbia and a United States summary by level of government. The record layout and item code descriptions for this file are listed below. There are no summary totals in this file. The file name is 94stlest.txt.

Viewable Summary tables by state. There are 52 viewable state area text files. These tables contain summaries of the data. These consist of the standard detailed table, with stub. It contains current year data in thousands. There is one column each for the state/local estimate, state/local c.v., state amount, local estimate, and local c.v. (in percent). There are separate tables for the U.S. summary and for each state area, including DC. All these text files have the same naming convention; the first two characters are the year (94), the next three characters are STL (state and local), the next two characters are the abbreviation of the state.

Examples:

94STLAL.txt 1994, state and local, state of Alabama.
 94STLAK.txt 1994, state and local, state of Alaska.
 94STLUS.txt 1994, state and local, US summary.

Summary tables by state in a spreadsheet. In addition to the individual files offered above, the tables are also available for downloading in a spreadsheet format. These consist of two files, each with one-half of the states. These are LOTUS spreadsheet files (WK1 filename extensions). They yield contents identical in format to the Viewable Tables.

There are two files :

94stlss1.wk1 Contains the US summary to Mississippi
 94stlss2.wk1 Contains Missouri to Wyoming

The following are the abbreviations and state codes used for the files:

United States	US	00	Missouri	MO	26
Alabama	AL	01	Montana	MT	27
Alaska	AK	02	Nebraska	NE	28
Arizona	AZ	03	Nevada	NV	29
Arkansas	AR	04	New Hampshire	NH	30
California	CA	05	New Jersey	NJ	31
Colorado	CO	06	New Mexico	NM	32
Connecticut	CT	07	New York	NY	33
Delaware	DE	08	North Carolina	NC	34
Dis. of Columbia	DC	09	North Dakota	ND	35

Florida	FL	10	Ohio	OH	36
Georgia	GA	11	Oklahoma	OK	37
Hawaii	HI	12	Oregon	OR	38
Idaho	ID	13	Pennsylvania	PA	39
Illinois	IL	14	Rhode Island	RI	40
Indiana	IN	15	South Carolina	SC	41
Iowa	IA	16	South Dakota	SD	42
Kansas	KS	17	Tennessee	TN	43
Kentucky	KY	18	Texas	TX	44
Louisiana	LA	19	Utah	UT	45
Maine	ME	20	Vermont	VT	46
Maryland	MD	21	Virginia	VA	47
Massachusetts	MA	22	Washington	WA	48
Michigan	MI	23	West Virginia	WV	49
Minnesota	MN	24	Wisconsin	WI	50
Mississippi	MS	25	Wyoming	WY	51

1994 DATA FILE RECORD LAYOUTS

State area record layout for variable length data file

Filename: fin94est.txt

Description: 1994 Finance Estimate detail data (no summary amounts)

Size: 3,669,512 bytes

File Type: ASCII

Count: 99,176

Record Description:	Position	Length
1. State code (Refer to State abbreviations and state codes above. States & DC in alpha sequence)	1-2	2
2. Type of government code 1 = state + local estimate 2 = state 3 = local estimate	3	1
3. County code	4-6	3
4. Unit identification number	7-9	3
5. Supplemental Code	10-12	3
6. Sub Code	13-14	2
7. Item-code (Refer to item code descriptions below)	15-17	3
8. Amount (in thousands of dollars)	18-29	12
9. Survey Year	30-31	2

10. Year of Data	32-33	2
11. Origin	34-35	2

State area record layout for fixed-length data file:

Filename: 94stlest.txt
Description: 1994 Finance Estimate detail data (no summary amounts)
Size:
File Type: ASCII
Count: 644

There is a one character delimiter, a comma, between each field. To conserve space, the delimiter is not listed in the record layout below. For example, the delimiter is in positions 4, 15, 26, 37, 48, 59, etc.

Field	Position	Length
Item Code	1 3	3
United States: State and Local	5 14	10
United States: States total	16 25	10
United States: Local totals	27 36	10
Alabama: State and Local	38 47	10
Alabama: State Govt	49 58	10
Alabama: Local Govts	60 69	10
Alaska: State and Local	71 80	10
Alaska: State Govt	82 91	10
Alaska: Local Govts	93 102	10
Arizona: State and Local	104 113	10
Arizona: State Govt	115 124	10
Arizona: Local Govt	126 135	10
Arkansas: State and Local	137 146	10
Arkansas: State Govt	148 157	10
Arkansas: Local Govts	159 168	10
California: State and Local	170 179	10
California: State	181 190	10
California: Local	192 201	10
Colorado: State and Local	203 212	10
Colorado: State Govt	214 223	10
Colorado: Local Govts	225 234	10
Connecticut: State and Local	236 245	10
Connecticut: State Govt	247 256	10
Connecticut: Local Govts	258 267	10
Delaware: State and Local	269 278	10
Delaware: State Govt	280 289	10

Delaware: Local Govts	291	300	10
District of Columbia	302	11	10
Florida: State and Local	313	322	10
Florida: State Govt	324	333	10
Florida: Local Govts	335	344	10
Georgia: State and Local	346	355	10
Georgia: State Govt	357	366	10
Georgia: Local Govt	368	377	10
Hawaii: State and Local	379	388	10
Hawaii: State Govt	390	399	10
Hawaii: Local Govts	401	410	10
Idaho: State and Local	412	421	10
Idaho: State Govt	423	432	10
Idaho: Local Govts	434	443	10
Illinois: State and Local	445	454	10
Illinois: State Govt	456	465	10
Illinois: Local Govts	467	476	10
Indiana: State and Local	478	487	10
Indiana: State Govt	489	498	10
Indiana: Local Govt	500	509	10
Iowa: State and Local	511	520	10
Iowa: State Govt	522	531	10
Iowa: Local Govts	533	542	10
Kansas: State and Local	544	553	10
Kansas State Govt	555	564	10
Kansas: Local Govts	566	575	10
Kentucky: State and Local	577	586	10
Kentucky: State Govt	588	597	10
Kentucky: Local Govts	599	608	10
Louisiana: State and Local	610	619	10
Louisiana: State Govt	621	630	10
Louisiana: Local Govts	632	641	10
Maine: State and Local	643	652	10
Maine: State Govt	654	663	10
Maine: Local Govts	665	674	10
Maryland: State and Local	676	685	10
Maryland: State Govt	687	696	10
Maryland: Local Govts	698	707	10
Massachusetts: State and Local	709	718	10
Massachusetts: State Govt	720	729	10
Massachusetts: Local Govts	731	740	10
Michigan: State and Local	742	751	10
Michigan: State Govt	753	762	10

Michigan: Local Govts	764	773	10
Minnesota: State and Local	775	784	10
Minnesota: State Govt	786	795	10
Minnesota: Local Govts	797	806	10
Mississippi: State and Local	808	817	10
Mississippi: State Govt	819	828	10
Mississippi: Local Govts	830	839	10
Missouri: State and Local	841	850	10
Missouri: State Govt	852	861	10
Missouri: Local Govts	863	872	10
Montana: State and Local	874	883	10
Montana: State Govt	885	894	10
Montana: Local Govts	896	905	10
Nebraska: State and Local	907	916	10
Nebraska: State Govt	918	927	10
Nebraska: Local Govt	929	938	10
Nevada: State and Local	940	949	10
Nevada: State Govt	951	960	10
Nevada: Local Govts	962	971	10
New Hampshire: State and Local	973	982	10
New Hampshire: State Govt	984	993	10
New Hampshire: Local Govts	995	1004	10
New Jersey: State and Local	1006	1015	10
New Jersey: State Govt	1017	1026	10
New Jersey: Local Govts	1028	1037	10
New Mexico: State and Local	1039	1048	10
New Mexico: State Govt	1050	1059	10
New Mexico: Local Govt	1061	1070	10
New York: State and Local	1072	1081	10
New York: State Govt	1083	1092	10
New York: Local Govts	1094	1103	10
North Carolina: State and Local	1105	1114	10
North Carolina: State Govt	1116	1125	10
North Carolina: Local Govts	1127	1136	10
North Dakota: State and Local	1138	1147	10
North Dakota: State Govt	1149	1158	10
North Dakota: Local Govts	1160	1169	10
Ohio: State and Local	1171	1180	10
Ohio: State Govt	1182	1191	10
Ohio: Local Govts	1193	1202	10
Oklahoma: State and Local	1204	1213	10
Oklahoma: State Govt	1215	1224	10
Oklahoma: Local Govts	1226	1235	10

Oregon: State and Local	1237	1246	10
Oregon: State Govt	1248	1257	10
Oregon: Local Govts	1259	1268	10
Pennsylvania: State and Local	1270	1279	10
Pennsylvania: State Govt	1281	1290	10
Pennsylvania: Local Govts	1292	1301	10
Rhode Island: State and Local	1303	1312	10
Rhode Island: State Govt	1314	1323	10
Rhode Island: Local Govt	1325	1334	10
South Carolina: State and Local	1336	1345	10
South Carolina: State Govt	1347	1356	10
South Carolina: Local Govts	1358	1367	10
South Dakota: State and Local	1369	1378	10
South Dakota: State Govt	1380	1389	10
South Dakota: Local Govts	1391	1400	10
Tennessee: State and Local	1402	1411	10
Tennessee: State Govt	1413	1422	10
Tennessee: Local Govts	1424	1433	10
Texas: State and Local	1435	1444	10
Texas: State Govt	1446	1455	10
Texas: Local Govts	1457	1466	10
Utah: State and Local	1468	1477	10
Utah: State Govt	1479	1488	10
Utah: Local Govts	1490	1499	10
Vermont: State and Local	1501	1510	10
Vermont: State Govt	1512	1521	10
Vermont: Local Govts	1523	1532	10
Virginia: State and Local	1534	1543	10
Virginia: State Govt	1545	1554	10
Virginia: Local Govts	1556	1565	10
Washington: State and Local	1567	1576	10
Washington: State Govt	1578	1587	10
Washington: Local Govts	1589	1598	10
West Virginia: State and Local	1600	1609	10
West Virginia: State Govt	1611	1620	10
West Virginia: Local Govts	1622	1631	10
Wisconsin: State and Local	1633	1642	10
Wisconsin: State Govt	1644	1653	10
Wisconsin: Local Govts	1655	1664	10
Wyoming: State and Local	1666	1675	10
Wyoming: State Govt	1677	1686	10
Wyoming: Local Govts	1688	1697	10

Item Code Short Description

The row numbers correspond to the row number of the fixed data file. This item code description is applicable to both the text file and the data file shown above, but may not include all the item codes in the data file. For a more complete description of these data items and of others not listed here, please refer to the Governments Classification Manual.

Row no.	Item Code Description
1	POP Population (thousands)
2	I99 State Personal Income
3	A01 Charges - Air Transportation
4	A03 Charges - Miscellaneous Commercial Activities
5	A07 Charges - A10 Subcode-Tuition Fees
6	A08 Charges - A10 Subcode-Transportation Charges - Elem & Sec
7	A09 Charges - Education School Lunch
8	A10 Charges - Elementary & Secondary Education School Tuition
9	A11 Charges - A12 Subcode-Textbook Sales/Returns
10	A12 Charges - Elementary & Secondary Education - Other
11	A13 Charges - A12 Subcode-Student Activity
12	A15 Charges - A10 Subcode-Undistributed-Student Fees
13	A16 Charges - Higher Education Auxiliary Enterprises
14	A18 Charges - Higher Education - Other
15	A20 Charges - A12 Subcode-Other Sales/Services
16	A21 Charges - Education - Other, NEC
17	A36 Charges - Hospital Public
18	A44 Charges - Regular Highways
19	A45 Charges - Toll Highways
20	A50 Charges - Housing & Community Development
21	A54 Charges - Natural Resources, Agriculture
22	A56 Charges - Natural Resources, Forestry
23	A59 Charges - Natural Resources - Other
24	A60 Charges - Parking Facilities
25	A61 Charges - Parks & Recreation
26	A80 Charges - Sewerage
27	A81 Charges - Solid Waste Management
28	A87 Charges - Water Transport & Terminals
29	A89 Charges - All Other
30	A90 Revenue - Liquor Stores
31	A91 Revenue - Water Utilities
32	A92 Revenue - Electric Utilities
33	A93 Revenue - Gas Utilities
34	A94 Revenue - Transit Utilities

35 B01 Federal Intergovernmental - Air Transportation
 36 B10 Federal Intergovernmental - B21 Subcode-Direct Fed-ES-Impact
 37 B11 Federal Intergovernmental - B21 Subcode-Direct Fed-ES-Billing
 38 B12 Federal Intergovernmental - B21 Subcode-Direct Fed-ES-Indian
 39 B13 Federal Intergovernmental - B21 Subcode-Direct Fed-ES-Other
 40 B21 Federal Intergovernmental - Education
 41 B22 Federal Intergovernmental - Employment Security Administration
 42 B23 Federal Intergovernmental - B21 Subcode-Rev on Behalf of School
 43 B25 Federal Intergovernmental - B21 Subcode-Direct Federal-High Ed
 44 B30 Federal Intergovernmental - General Support
 45 B42 Federal Intergovernmental - Health & Hospitals
 46 B46 Federal Intergovernmental - Highways
 47 B50 Federal Intergovernmental - Housing & Community Development
 48 B54 Federal Intergovernmental - Natural Resources, Agriculture
 49 B59 Federal Intergovernmental - Other Natural Resources
 50 B79 Federal Intergovernmental - Public Welfare
 51 B80 Federal Intergovernmental - Sewerage
 52 B89 Federal Intergovernmental - All Other
 53 B91 Federal Intergovernmental - Water Utilities
 54 B92 Federal Intergovernmental - Electric Utilities
 55 B93 Federal Intergovernmental - Gas Utilities
 56 B94 Federal Intergovernmental - Transit Utilities
 57 C01 State Intergovernmental - C21 Subcode-State IG-General
 58 C04 State Intergovernmental - C21 Subcode-State IG-Staff Improvements
 59 C05 State Intergovernmental - C21 Subcode-State IG-Staff Impr
 60 C06 State Intergovernmental - C21 Subcode-State IG-Comp/Basic
 61 C07 State Intergovernmental - C21 Subcode-State IG-Billing Education
 62 C08 State Intergovernmental - C21 Subcode-State IG-Gifted/Talented
 63 C09 State Intergovernmental - C21 Subcode-State IG-Vocational Educ
 64 C10 State Intergovernmental - C21 Subcode-School Lunch
 65 C11 State Intergovernmental - C21 Subcode-Capital Outlay/Debt
 66 C12 State Intergovernmental - C21 Subcode-Transportation
 67 C13 State Intergovernmental - C21 Subcode-Other
 68 C14 State Intergovernmental - C21 Subcode-Federal-Chapter
 69 C15 State Intergovernmental - C21 Subcode-Federal-Disable Child
 70 C16 State Intergovernmental - C21 Subcode-Federal- Math & Science
 71 C17 State Intergovernmental - C21 Subcode-Federal-Drug Free Schools
 72 C18 State Intergovernmental - C21 Subcode-Federal-Chapter 2 Block
 73 C19 State Intergovernmental - C21 Subcode-Federal-Vocational Educ
 74 C20 State Intergovernmental - C21 Subcode-Federal-Other
 75 C21 State Intergovernmental - Education
 76 C22 State Intergovernmental - C21 Subcode-State IG-Higher
 77 C24 State Intergovernmental - Census State Revenue, NCES Local Rev

78 C25 State Intergovernmental - C21 Subcode-Federal School Lunch
79 C30 State Intergovernmental - General Local Support
80 C35 State Intergovernmental - C21 Subcode-Undistributed-State IG
81 C36 State Intergovernmental - C21 Subcode-Undistributed-Federal
82 C38 State Intergovernmental - State Revenue on Behalf--Emp Benefit
83 C39 State Intergovernmental - State Revenue on Behalf--Other
84 C42 State Intergovernmental - Health and Hospitals
85 C46 State Intergovernmental - Highways
86 C50 State Intergovernmental - Housing and Community Development
87 C79 State Intergovernmental - Public Welfare
88 C80 State Intergovernmental - Sewerage
89 C89 State Intergovernmental - All Other
90 C91 State Intergovernmental - Water Utilities
91 C92 State Intergovernmental - Electric Utilities
92 C93 State Intergovernmental - Gas Utilities
93 C94 State Intergovernmental - Transit Utilities
94 D11 Local Intergovernmental - Interschool Transfer
95 D21 Local Intergovernmental - Education
96 D22 Local Intergovernmental - D21 Subcode-Higher Education
97 D23 Local Intergovernmental - D21 Subcode-Elementary/Secondary Ed
98 D30 Local Intergovernmental - General Support
99 D42 Local Intergovernmental - Health & Hospitals
100 D46 Local Intergovernmental - Highways
101 D50 Local Intergovernmental - Housing and Community Development
102 D79 Local Intergovernmental - Public Welfare
103 D80 Local Intergovernmental - Sewerage
104 D89 Local Intergovernmental - All Other
105 D91 Local Intergovernmental - Water Utilities
106 D92 Local Intergovernmental - Electric Utilities
107 D93 Local Intergovernmental - Gas Utilities
108 D94 Local Intergovernmental - Transit Utilities
109 E01 Current Operations - Air Transportation
110 E03 Current Operations - Miscellaneous Commercial Activities, NEC
111 E04 Current Operations - Correctional Institutions
112 E05 Current Operations - Corrections - Other
113 E07 Current Operations - Instructional Staff Services Exp
114 E08 Current Operations - General Administration Exp
115 E09 Current Operations - School Administration Exp
116 E11 Current Operations - E12 Subcode-Food Services
117 E12 Current Operations - Elementary & Secondary Ed
118 E16 Current Operations - Higher Education Auxiliary Enterprises
119 E18 Current Operations - Other Higher Education
120 E19 Current Operations - Educ Scholarships, Assistance, & Subsidies

121 E21 Current Operations - Other Education
 122 E22 Current Operations - Social Insurance Administration
 123 E23 Current Operations - Financial Administration
 124 E24 Current Operations - Fire Protection
 125 E25 Current Operations - Judicial and Legal Services
 126 E26 Current Operations - Legislative Services
 127 E29 Current Operations - Central Staff Services
 128 E31 Current Operations - General Public Buildings
 129 E32 Current Operations - Health Services - Other
 130 E36 Current Operations - Own Hospitals
 131 E38 Current Operations - Other Hospitals
 132 E44 Current Operations - Regular Highways
 133 E45 Current Operations - Toll Highways
 134 E47 Current Operations - Private Transit Subsidies
 135 E50 Current Operations - Housing & Community Development
 136 E52 Current Operations - Libraries
 137 E54 Current Operations - Natural Resources, Agriculture-Other
 138 E55 Current Operations - Natural Resources, Fish & Game
 139 E56 Current Operations - Natural Resources, Forestry
 140 E59 Current Operations - Natural Resources - Other
 141 E60 Current Operations - Parking Facilities
 142 E61 Current Operations - Parks & Recreation
 143 E62 Current Operations - Police Protection
 144 E66 Current Operations - Protective Inspection and Regulation, NEC
 145 E67 Current Operations - Welfare, Fed Categorical Assistance Programs
 146 E68 Current Operations - Welfare, Cash Assistance - Other
 147 E74 Current Operations - Welfare, Vendor Payments for Medical Care
 148 E75 Current Operations - Welfare, Vendor Payments for Other Purposes
 149 E77 Current Operations - Welfare Institutions
 150 E79 Current Operations - Welfare - Other
 151 E80 Current Operations - Sewerage
 152 E81 Current Operations- Solid Waste Management
 153 E84 Current Operations - Veterans' Bonuses
 154 E85 Current Operations - Other Veterans Services
 155 E87 Current Operations - Water Transport and Terminals
 156 E89 Current Operations - General - Other
 157 E90 Current Operations - Liquor Stores
 158 E91 Current Operations - Water Utilities
 159 E92 Current Operations - Electric Utilities
 160 E93 Current Operations - Gas Utilities
 161 E94 Current Operations - Utilities
 162 F01 Construction - Air Transportation
 163 F03 Construction - Miscellaneous Commercial Activities, NEC

164 F04 Construction - Correctional Institutions
 165 F05 Construction - Corrections - Other
 166 F12 Construction - Elementary & Secondary Education
 167 F16 Construction - Higher Education - Auxiliary Enterprises
 168 F18 Construction - Higher Education - Other
 169 F21 Construction - Education - Other
 170 F22 Construction - Social Insurance Administration
 171 F23 Construction - Financial Administration
 172 F24 Construction - Fire Protection
 173 F25 Construction - Judicial & Legal
 174 F26 Construction - Legislative
 175 F29 Construction - Central Staff Services
 176 F31 Construction - General Public Buildings
 177 F32 Construction - Health - Other
 178 F36 Construction - Own Hospitals
 179 F38 Construction - Hospitals - Other
 180 F44 Construction - Regular Highways
 181 F45 Construction - Toll Highways
 182 F50 Construction - Housing & Community Development
 183 F52 Construction - Libraries
 184 F54 Construction - Agriculture - Other
 185 F55 Construction - Fish & Game
 186 F56 Construction - Forestry
 187 F59 Construction - Natural Resources - Other
 188 F60 Construction - Parking Facilities
 189 F61 Construction - Parks & Recreation
 190 F62 Construction - Police Protection
 191 F66 Construction - Protective Inspection & Regulation, NEC
 192 F77 Construction - Welfare Institutions
 193 F79 Construction - Welfare - Other
 194 F80 Construction - Sewerage
 195 F81 Construction - Solid Waste Management
 196 F85 Construction - Other Veterans Services
 197 F87 Construction - Water Transport & Terminals
 198 F89 Construction - General
 199 F90 Construction - Liquor Stores
 200 F91 Construction - Water Utilities
 201 F92 Construction - Electric Utilities
 202 F93 Construction - Gas Utilities
 203 F94 Construction - Transit Utilities
 204 G01 Other Capital Outlay - Air Transportation
 205 G03 Other Capital Outlay - Misc Commercial Activities, NEC
 206 G04 Other Capital Outlay - Correctional Institutions

207 G05 Other Capital Outlay - Corrections - Other
 208 G12 Other Capital Outlay - Elementary and Secondary Educ Other
 209 G15 Other Capital Outlay - G12 Subcode-Land
 210 G16 Other Capital Outlay - Higher Education - Auxiliary Enterprises
 211 G18 Other Capital Outlay - Other Higher Education
 212 G21 Other Capital Outlay - Education - Other
 213 G22 Other Capital Outlay - Social Insurance Administration
 214 G23 Other Capital Outlay - Financial Administration
 215 G24 Other Capital Outlay - Fire Protection
 216 G25 Other Capital Outlay - Judicial
 217 G26 Other Capital Outlay - Legislative
 218 G29 Other Capital Outlay - Central Staff
 219 G31 Other Capital Outlay - General Public Building
 220 G32 Other Capital Outlay - Health - Other
 221 G36 Other Capital Outlay - Own Hospitals
 222 G38 Other Capital Outlay - Hospitals - Other
 223 G44 Other Capital Outlay - Regular Highways
 224 G45 Other Capital Outlay - Toll Highways
 225 G50 Other Capital Outlay - Housing & Community Development
 226 G52 Other Capital Outlay - Libraries
 227 G54 Other Capital Outlay - Agriculture - Other
 228 G55 Other Capital Outlay - Fish & Game
 229 G56 Other Capital Outlay - Forestry
 230 G59 Other Capital Outlay - Natural Resource - Other
 231 G60 Other Capital Outlay - Parking Facilities
 232 G61 Other Capital Outlay - Parks & Recreation
 233 G62 Other Capital Outlay - Police Protection
 234 G66 Other Capital Outlay - Protective Inspection & Regulation NEC
 235 G77 Other Capital Outlay - Welfare Institutions
 236 G79 Other Capital Outlay - Welfare - Other
 237 G80 Other Capital Outlay - Sewerage
 238 G81 Other Capital Outlay - Solid Waste Management
 239 G85 Other Capital Outlay - Other Veterans Services
 240 G87 Other Capital Outlay - Water Transport and Terminals
 241 G89 Other Capital Outlay - General - Other
 242 G90 Other Capital Outlay - Liquor Stores
 243 G91 Other Capital Outlay - Water Utilities
 244 G92 Other Capital Outlay - Electric Utilities
 245 G93 Other Capital Outlay - Gas Utilities
 246 G94 Other Capital Outlay - Transit Utilities
 247 I86 Interest - I89 Subcode-Interest on debt-Elementary/Secondary
 248 I88 Interest - I89 Subcode-Interest education
 249 I89 General Interest on Debt

250 I91 Water Utilities - Interest on Debt
251 I92 Electric Utilities - Interest on Debt
252 I93 Gas Utilities - Interest on Debt
253 I94 Transit Utilities - Interest on Debt

293 K79 Equipment Only - Welfare - Other
 294 K80 Equipment Only - Sewerage
 295 K81 Equipment Only - Solid Waste Management
 296 K85 Equipment Only - Other Veterans Services
 297 K87 Equipment Only - Water Transport & Terminals
 298 K89 Equipment Only - General - Other
 299 K90 Equipment Only - Liquor Stores
 300 K91 Equipment Only - Water Utilities
 301 K92 Equipment Only - Electric Utilities
 302 K93 Equipment Only - Gas Utilities
 303 K94 Equipment Only - Transit Utilities
 304 L01 Intergovernmental to State - Air Transportation
 305 L05 Intergovernmental to State - Other Corrections
 306 L12 Intergovernmental to State - Elementary & Son
 307 L18 Intergovernmental to State - Higher Education
 308 L23 Intergovernmental to State - Financial Administration
 309 L24 Intergovernmental to State - Fire Protection
 310 L25 Intergovernmental to State - Judicial and Legal
 311 L29 Intergovernmental to State - Central Staff Services
 312 L32 Intergovernmental to State - Other Health
 313 L38 Intergovernmental to State - Other Hospitals
 314 L44 Intergovernmental to State - Regular Highways
 315 L50 Intergovernmental to State - Housing & Community Development
 316 L52 Intergovernmental to State - Libraries
 317 L59 Intergovernmental to State - Other Natural Resources
 318 L60 Intergovernmental to State - Parking Facilities
 319 L61 Intergovernmental to State - Parks and Recreation
 320 L62 Intergovernmental to State - Police Protection
 321 L66 Intergovernmental to State - Protective Inspection & Regulation
 322 L67 Intergovernmental to State - Fed Categorical Assistance Programs
 323 L79 Intergovernmental to State - Public Welfare
 324 L80 Intergovernmental to State - Sewerage
 325 L81 Intergovernmental to State - Solid Waste Management
 326 L87 Intergovernmental to State - Water Transport & Terminals
 327 L89 Intergovernmental to State - Other and Unallocable
 328 L91 Intergovernmental to State - Water Utilities
 329 L92 Intergovernmental to State - Electrical Utilities
 330 L93 Intergovernmental to State - Gas Utilities
 331 L94 Intergovernmental to State - Transit Utilities
 332 M01 Intergovernmental to Local NEC - Air Transportation
 333 M05 Intergovernmental to Local NEC - Corrections
 334 M12 Intergovernmental to Local NEC - Elementary and Secondary Ed
 335 M18 Intergovernmental to Local NEC - Higher Education

336 M21 Intergovernmental to Local NEC - Education
337 M23 Intergovernmental to Local NEC - Financial Administration
338 M24 Intergovernmental to Local NEC - Fire Protection
339 M25 Intergovernmental to Local NEC - Judicial and Legal
340 M29 Intergovernmental to Local NEC - Central Staff Services
341 M30 Intergovernmental to Local NEC - General Support
342 M32 Intergovernmental to Local NEC - Health
343 M38 Intergovernmental to Local NEC - Hospitals
344 M44 Intergovernmental to Local NEC - Regular Highways
345 M50 Intergovernmental to Local NEC - Housing & Community Dev
346 M52 Intergovernmental to Local NEC - Libraries
347 M54 Intergovernmental to Local NEC - Agriculture
348 M55 Intergovernmental to Local NEC - Fish & Game
349 M56 Intergovernmental to Local NEC - Forestry
350 M59 Intergovernmental to Local NEC - Natural Resources
351 M60 Intergovernmental to Local NEC - Parking Facilities
352 M61 Intergovernmental to Local NEC - Parks & Recreation
353 M62 Intergovernmental to Local NEC - Police Protection
354 M66 Intergovernmental to Local NEC - Protective Insp & Regulations
355 M67 Intergovernmental to Local NEC - Welfare - Cat Assistance Prog
356 M68 Intergovernmental to Local NEC - Welfare - Cash Assistance Prog
357 M79 Intergovernmental to Local NEC - Welfare
358 M80 Intergovernmental to Local NEC - Sewerage
359 M81 Intergovernmental to Local NEC - Solid Waste Management
360 M87 Intergovernmental to Local NEC - Water Transport & Terminals
361 M89 Intergovernmental to Local NEC - General
362 M91 Intergovernmental to Local NEC - Water Utilities
363 M92 Intergovernmental to Local NEC - Electric Utilities
364 M93 Intergovernmental to Local NEC - Gas Utilities
365 M94 Intergovernmental to Local NEC - Transit Utilities
366 N01 Intergovernmental to General Purpose - Air Transportation
367 N05 Intergovernmental to General Purpose - Corrections
368 N12 Intergovernmental to General Purpose - Elementary and Sec Ed
369 N18 Intergovernmental to General Purpose - Higher Education
370 N21 Intergovernmental to General Purpose - Education - Other
371 N23 Intergovernmental to General Purpose - Financial Administration
372 N25 Intergovernmental to General Purpose - Judicial and Legal
373 N29 Intergovernmental to General Purpose - Central Staff Services
374 N30 Intergovernmental to General Purpose - General Support
375 N32 Intergovernmental to General Purpose - Health - Other
376 N38 Intergovernmental to General Purpose - Hospitals - Other
377 N44 Intergovernmental to General Purpose - Regular Highways
378 N50 Intergovernmental to General Purpose - Housing & Comm Dev

379 N52 Intergovernmental to General Purpose - Libraries
380 N54 Intergovernmental to General Purpose - Agriculture - Other
381 N55 Intergovernmental to General Purpose - Game and Fish
382 N56 Intergovernmental to General Purpose - Forestry
383 N59 Intergovernmental to General Purpose - Natural Resources - Other
384 N61 Intergovernmental to General Purpose - Parks & Recreation
385 N62 Intergovernmental to General Purpose - Police Protection
386 N66 Intergovernmental to General Purpose - Prot Insp and Reg, NEC
387 N67 Intergovernmental to General Purpose - Welfare - Cat Assist Prog
388 N68 Intergovernmental to General Purpose - Welfare - Cash Assist Prog
389 N79 Intergovernmental to General Purpose - Welfare - Other
390 N80 Intergovernmental to General Purpose - Sewerage
391 N81 Intergovernmental to General Purpose - Solid Waste Management
392 N87 Intergovernmental to General Purpose - Water Trans & Terminals
393 N89 Intergovernmental to General Purpose - General - Other
394 N91 Intergovernmental to General Purpose - Water Utilities
395 N92 Intergovernmental to General Purpose - Electric Utilities
396 N93 Intergovernmental to General Purpose - Gas Utilities
397 N94 Intergovernmental to General Purpose - Transit Utilities
398 O12 Intergovernmental to Cities-Elementary/Secondary Education
399 O18 Intergovernmental to Cities-Higher Education
400 P12 Intergovernmental to Towns-Elementary/Secondary Education
401 P18 Intergovernmental to Towns-Higher Education
402 Q11 Intergovernmental to School-Interschool Transfer
403 Q12 Intergovernmental to School District - Elem and Secondary Ed
404 Q18 Intergovernmental to School District - Higher Education - Other
405 R01 Intergovernmental to Special District - Air Transportation
406 R12 Intergovernmental to Special District - Elementary and Sec Ed
407 R18 Intergovernmental to Special District - Higher Education - Other
408 R30 Intergovernmental to Special District - General Support
409 R32 Intergovernmental to Special h - Other
410 R38 Intergovernmental to Special District - Hospitals - Other
411 R44 Intergovernmental to Special District - Regular Highways
412 R50 Intergovernmental to Special District - Housing & Comm Dev
413 R52 Intergovernmental to Special District - Libraries
414 R54 Intergovernmental to Special District - Agriculture
415 R55 Intergovernmental to Special District - Fish & Game
416 R56 Intergovernmental to Special District - Forestry
417 R59 Intergovernmental to Special District - Natural Resources - Other
418 R61 Intergovernmental to Special District - Parks & Recreation
419 R62 Intergovernmental to Special District - Police Protection
420 R66 Intergovernmental to Special District - Prot Insp & Regulation, NEC
421 R79 Intergovernmental to Special District - Welfare - Other

- 422 R80 Intergovernmental to Special District - Sewerage
- 423 R81 Intergovernmental to Special District - Solid Waste Management
- 424 R87 Intergovernmental to Special District - Water Transport & Terminals

465 U20 Miscellaneous - Interest Earnings
 466 U21 Miscellaneous - U20 Subcode-Interest Earnings-Higher Education
 467 U22 Miscellaneous - U20 Subcode-Interest Earnings-Elementary/ Sec
 468 U30 Miscellaneous - Fines & Forfeits
 469 U40 Miscellaneous - Rents
 470 U41 Miscellaneous - Royalties
 471 U50 Miscellaneous - Donations From Private Sources
 472 U95 Miscellaneous - Net Lottery Revenue
 473 U97 Miscellaneous - U99 Subcode-Miscellaneous Rev- Elementary/Sec
 474 U98 Miscellaneous - U99 Subcode-Miscellaneous Rev-Higher Education
 475 U99 Miscellaneous - General Revenue, NEC
 476 V10 Elementary/Secondary Inst-Employee Benefits
 477 V11 Elementary/Secondary Support Service Pupil-Salaries
 478 V12 Elementary/Secondary Support Service Pupil-Employee Benefits
 479 V13 Elementary/Secondary Support Service Instructional Staff-Salaries
 480 V14 Elementary/Secondary Support Service Instruc Staff-Emp. Benefit
 481 V15 Elementary/Secondary Support Service General Admin-Salaries
 482 V16 Elementary/Secondary Support Service General Admin-Emp. Ben
 483 V17 Elementary/Secondary Support Service School Admin-Salaries
 484 V18 Elementary/Secondary Support Service School Admin-Emp. Ben
 485 V19 Elementary/Secondary Support Service Business-Salaries
 486 V20 Elementary/Secondary Support Service Business-Emp. Benefits
 487 V21 Elementary/Secondary Support Service Plant Operations Salaries
 488 V22 Elem/Sec Support Service Plant Operations & Maint-Emp. Benefits
 489 V23 Elementary/S Service Student Trans-Salaries
 490 V24 Elementary/Secondary Support Service Student Trans-Emp Benefits
 491 V25 Elementary/Secondary Support Service Central-Salaries
 492 V26 Elementary/Secondary Support Service Central-Emp Benefits
 493 V27 Elementary/Secondary Service
 494 V28 Elementary/Secondary Support Service Central-Emp Benefits
 495 V29 Elementary/Secondary Food Service-Salaries
 496 V30 Elementary/Secondary Food Service-Emp Benefits
 497 V32 Elementary/Secondary Enterprise Operations-Salaries
 498 V33 Enrollment - Elementary/Secondary Education
 499 V34 Enrollment - Higher Education
 500 V35 Education - E12 Subcode-Support Service Business
 501 V40 Education - E12 Subcode-Support Service Oper & Maintenance
 502 V45 Education - E12 Subcode-Support Service Trans
 503 V50 Education - E12 Subcode-Support Service Central
 504 V55 Education - E12 Subcode-Support Service Other
 505 V60 Education - E12 Subcode-Enterprise Operations
 506 V65 Education - E12 Subcode-Other Non-instructional
 507 V70 Education - E12 Subcode-Community Service

508 V75 Education - E12 Subcode-Adult Education
 509 V80 Education - E12 Subcode-Other
 510 V85 Education - E12 Subcode-Undistributed-Support Service
 511 V98 Total Computed Capital Outlay
 512 W01 Sinking Fund - Cash & Deposits
 513 W31 Bond Fund - Cash & Deposits
 514 W61 Other Funds - Cash & Deposits
 515 X01 Employee Retirement - Local Employee Contribution
 516 X02 Employee Retirement - Employee Contribution
 517 X04 Employee Retirement - From Local Government
 518 X05 Employee Retirement - From Other Government
 519 X06 Employee Retirement - State to State System
 520 X08 Employee Retirement - Interest Revenue
 521 X09 Employee Retirement - Other Investment
 522 X11 Employee Retirement - Benefit Payments
 523 X12 Employee Retirement - Withdrawals
 524 X14 Employee Retirement - Other Payments
 525 X21 Employee Retirement -Total Cash & Deposits
 526 X30 Employee Retirement -Total Federal Securities
 527 X40 Employee Retirement - Securities - Corporate Bonds
 528 X41 Employee Retirement - Securities - Corporate Stocks
 529 X42 Employee Retirement - Securities - Mortgages
 530 X44 Employee Retirement - Total Other Securities
 531 X47 Employee Retirement - Other Investments - Other
 532 Y01 Unemployment Compensation - Contribution
 533 Y02 Unemployment Compensation - Interest Revenue
 534 Y04 Unemployment Compensation - Federal Advances
 535 Y05 Unemployment Compensation
 536 Y06 Unemployment Compensation - Payments
 537 Y07 Unemployment Compensation - Balance In US Treasury
 538 Y08 Unemployment Compensation - Other Balance (+ or -)
 539 Y10 Workers Compensation - Own Contribution
 540 Y11 Workers Compensation - Other Contributions
 541 Y12 Workers Compensation - Interest Earnings
 542 Y13 Workers Compensation - Other Investment Earnings
 543 Y14 Workers Compensation - Benefit Payments
 544 Y15 Workers Compensation - Other Payments
 545 Y21 Workers Compensation - Cash & Assets
 546 Y50 Other In Trust - Own Contributions
 547 Y51 Other In Trust - Other Contributions
 548 Y52 Other In Trust - Interest Revenue
 549 Y53 Other In Trust - Benefit Payment
 550 Y54 Other In Trust - Other Payments

551 Y55 Other In Trust - Other Investments
552 Y61 Other In Trust - Cash & Deposits
553 Z00 Total Salaries & Wages
554 Z18 Higher Education Salaries
555 Z32 Elementary/Secondary Salaries-Total Subcode Z00

594 29B Long Term Debt Issue, Unspecified - Electric Utilities
595 29C Long Term Debt Issue, Unspecified - Gas Utilities
596 29D Long Term Debt Issue, Unspecified - Transit Utilities
597 29F Long Term Debt Issue, Unspecified - Elementary/Secondary Ed
598 29G Long Term Debt Issue, Unspecified - Higher Ed & Other Education
599 29X Long Term Debt Issue, Unspecified - All Other Debt
600 31A Long Term Debt Retired-Full Faith & Credit - Water Utilities
601 31B Long Term Debt Retired-Full Faith & Credit - Electric Utilities
602 31C Long Term Debt Retired-Full Faith & Credit - Gas Utilities
603 31D Long Term Debt Retired-Full Faith & Credit - Transit Utilities
604 31F Long Term Debt Retired-Full Faith & Credit - Elem & Sec educ
605 31G Long Term Debt Retired-Full Faith & Credit - Higher Education
606 31X Long Term Debt Retired-Full Faith & Credit - Other, NEC
607 34A Long Term Debt Retired Nonguaranteed - Water Utilities
608 34B Long Term Debt Retired Nonguaranteed - Electric Utilities
609 34C Long Term Debt Retired Nonguaranteed - Gas Utilities
610 34D Long Term Debt Retired Nonguaranteed - Transit Utilities
611 34F Long Term Debt Retired Nonguaranteed - Elem and Sec Education
612 34G Long Term Debt Retired Nonguaranteed - Higher Education
613 34T Long Term Debt Retired Nonguaranteed - Industrial Revenue
614 34X Long Term Debt Retired Nonguaranteed - NEC
615 39A Long Term Debt Retired Unspecified - Water Utilities
616 39B Long Term Debt Retired Unspecified - Electric Utilities
617 39C Long Term Debt Retired Unspecified - Gas Utilities
618 39D Long Term Debt Retired Unspecified - Transit Utilities
619 39F Long Term Debt Retired Unspecified - Elementary/Sec Education
620 39G Long Term Debt Retired Unspecified - Higher and Other Education
621 39X Long Term Debt Retired Unspecified - All Other Debt
622 41A Long Term Debt Outstanding - Full Faith & Credit - Water Utilities
623 41B Long Term Debt Outstanding - Full Faith & Credit - Electric Utilities
624 41C Long Term Debt Outstanding - Full Faith & Credit - Gas Utilities
625 41D Long Term Debt Outstanding - Full Faith & Credit - Transit Utilities
626 41F Long Term Debt Outstanding - Full Faith&Credit - Elem & Sec Ed
627 41G Long Term Debt Outstanding - Full Faith & Credit - Higher Ed
628 41X Long Term Debt Outstanding - Full Faith & Credit - Other, NEC
629 44A Long Term Debt Outstanding Nonguaranteed - Water Utilities
630 44B Long Term Debt Outstanding Nonguaranteed - Electric Utilities
631 44C Long Term Debt Outstanding Nonguaranteed - Gas Utilities
632 44D Long Term Debt Outstanding Nonguaranteed -Transit Utilities
633 44F Long Term Debt Outstanding Nonguaranteed - Elem and Sec Ed
634 44G Long Term Debt Outstanding Nonguaranteed -Higher Education
635 44T Long Term Debt Outstanding Nonguaranteed - Industrial Revenue
636 44X Long Term Debt Outstanding Nonguaranteed - Other, NEC

637	52T	Long Term Debt Refunded - Issued
638	53T	Long Term Debt Refunded - Retired
639	61V	Short Term Debt Outstanding - Beginning
640	64V	Short Term Debt Outstanding - End of Fiscal Year
641	65V	Short Term Debt 64V Subcode - Higher Education
642	66V	Short Term Debt 64V Subcode - Elementary/Secondary
643	71W	Long Term Debt Offsets - Full Faith & Credit
644	74W	Long Term Debt Offsets - Nonguaranteed

Sources of other related information:

The Governments Division's Classification Manual, which provides additional information about this survey and a complete definition of each of the item codes described in the above document, may be accessed from the Census Bureau's home page on internet at the following addresses:

www.census.gov/govs/www/class.html or
<ftp://ftp.census.gov/pub/govs/manual.exe>.

The 1994 Individual Unit data file is also available. Contact David Kellerman, Chief, Finance Branch (phone 1-800-242-4523 or E-mail at dkellerm@census.gov) for further details.

If you have any questions about these data or other Governments Division internet data series, please contact Henry Wulf by phone at 1-800-242-2184 or by e-mail at hwulf@census.gov.